L.Dis 3255/50

8/7-10-50

265

PROVINCIAL ... No. 24255 18-7-1950 MADRAS

L F. No. 3468 Dt. 14/7/50 (1)

AUDIT REPORT ON THE ACCOUNTS OF THE DISTRICT SOLDIERS SAILERS AND AIRMEN'S BOARD SOUTH KANARA DISTRICT FOR THE YEAR 1949-50.

--00--

Name of Auditor: Sri.T.Krishna Sheety,
District Inspector of Local Fund Accounts.

Time taken for audit: 23-6-1950.

....

The office of President was held by S.R.Kaiwar Esq.,I.C.S.from 1-4-49 to 30-5-49 and by Janab Syed Ahmed Saheb Bahadur B.Sc.(Hon) from 31-5-49 to 31-3-50.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year.The closing balance in the cash book viz Rs.271-1-0 is in agreement with the balance in the monthly extract of the Imperial Bank of India for March 1950.

3.PENDING OBJECTIONS OF PREVIOUS YEARS:

(a) Paragraph 3(6) of the audit report for 1948-49.
-do- 5 of the audit report for 1947-48.

(i) Travelling allowance bill for Rs.146-6-0.

The Ex.Secretary was allowed 1½ railway fares for the to and fro railway journeys and in addition a sum of Rs.9/-but the authority under which these rules were adopted and/payment was made was not pointed out.

(ii) Travelling allowance bill for Rs. 35-1-0:--The detailed travelling allowance bill for Rs. 35-1-0 and the stamped acknowledgment of the payee still remained to be produced.

(b) Paragraph 4 of the audit report for 1948-49.

DETAILED TRAVELLINGA ALLOWANCE BILL WANTING:

The detailed travelling allowance bill still remained to be produced.

4.INDIVIDUAL LEDGER ACCOUNT OF BENEFICIENCES--NOT PLACED BEFORE THE PRESIDENT:

According to rule 13 of the account rules for the working of the Board,the individual ledger account of beneficience should be placed quarterly before the President for his review and signature.This was however not done.

(2)

5. ACKNOWLEDGMENTS WANTING:

(a) A cheque for Rs.300/-was sent by the Madras Provincial Soldiers.Sailors,and Airmen's Board to the Secretary District Soldiers,Sailors and Airmen's Board Mangalore with letter No.3753-49-C dated 29-10-49,the amount representing the relief grant sanctioned by the Indian Red Cross Society,New Delhi,to P.P.Menezes.The cheque was returned by the Secretary, District Soldiers,Sailors,and Airmen's Board to the Secretary Madras Provincial Soldiers,Sailors and Airmen's Board,as the party had died,but the acknowledgment of the Secretary of the Provincial Board for the receipt of the cheque was not produced.

C. See both.

(b)A sum of Rs.180/-was sanctioned by the Indian Red Cross Society ,New Delhi,as Medical case grant to one C.P.Chandrasekharan.The amount was disbursed to the party and his acquittance was sent to the Secretary,Madras Provincial Sailors,Soldiers and Airmen's Board,but the acknowledgment of the Provincial Secretary for the receipt of the payees acquittance was not produced.

1949/50

C. See both.

6. The result of audit may be considered satisfactory.

7.The gross receipts and charges for the year were Rs.2,547-10-0 and Rs.2,520-9-0 respectively.

8.Four objections involving a sum of Rs.804-1-0 were pending settlement at the close of audit as detailed below paragraphs 3 to 5 above.

Year.	No.	Amount.Rs.
1947-48	1.	181-7-0
1948-49	1.	142-10-0
1949-50	2	480-0-0
Total	4.	804-1-0

R.Gopala Ayyangar,

Assistant Examiner of Local Fund Accoun
Western Circle, Salem.

Forwarded to the Collector and President of the District Soldiers,Sailors and Airmen's Board South Kanara District. Mangalore

Copy to the Secretary,Provincial Sailors,Soldiers,and Airmen's Board,Madras. (in duplicate)

/True copy /

EXAMINER'S OFFICE
MOUNT ROAD MADRAS-2 |
[illegible]/11-49

N. Jayarama Chariar
Superintendent
5/11/50

Re. 3257/50-B

(3)

Sub:- Audit Report - DSS & PBK, S. Kanara for 49-50
Remarks & copy of his reply ~~in this court~~
called for.

Ref:- L.F. No. 3458 dy 14-7-50 from the Asst. Examiner of L.F. O/o the W. circles, Salem.

P.I. of

The attention of the Secy. DSS & PBK S. Kanara is invited to the above Audit Report. He is requested rectify the defects pointed out in the Repot and submit his reply to the Auditor at an early date. A copy of his reply together with his remarks ~~was~~ should be forwarded to the State Board

Reply since received & forwarded

To The Secy. D.S.S & PBK. D. Kanara,
Mangalore.

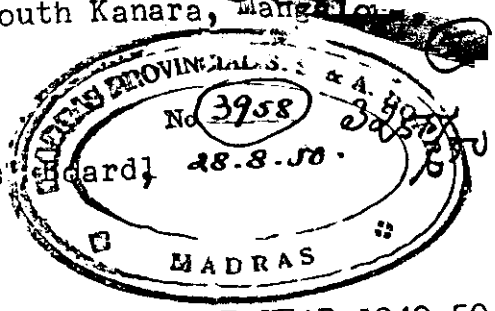
O/C Secy.

23/7

25.7.50

Ref:- 1907/50

Office of the Dt. Sailors'Soldiers' &
Airmens' Board, South Kanara, Mangalore.
Dated 25-8-1950.



To:- The Secretary,
Madras State Sailors'Soldiers'& Airmens' Board,
1/6 Nangambakkam High Road,
M a d r a s.

B

S i r,

Pl see if there is a pending current

sub:- AUDIT REPORT- DSS&A BOARD S.KANARA- FOR THE YEAR 1949-50.

Ref:- L.F.No. 3467 dated 14-7-50 from the Dt. Inspector of Local Fund Accounts, Mangalore.

I submit herewith a copy of the above report/for favour of your perusal. together with my replies

28/8

Regarding paraI of the above report, letter No. 4685/49-B dated 8-3-50 from MBS&A Board forwarding a M.T.C. Form 52 to this office may kindly be perused. It may be seen in column 9 of the said form that Rs.9/- being the daily allowance was drawn by the Ex-Secretary. The authority and the rates adopted for payment of same require to be produced as querried in the above report.

4685 Rec'd Rc 1/6/51

Regarding para 4ii(b), it is presumed that the T.A. bills for Rs. 142-10-0 was prepared by the MBS&A BOARD, before the re-organisation. It is, therefore, requested that same may kindly be sent to this office so that it may be produced during the next audit.
(AN EXTRACT OF PARA 4 OF L.F. 4902 Dated 8 x 49 IS HEREIN ENCLOSED)

Enc.-2

Yours
Secretary.
25-8-1950.

DSN.

4685/49-50

(7)

TRUE EXTRACT OF PARA 4 OF L.F.4902 DATED 8 x 49. OF DT. INSPECTOR OF LOCAL FUND ACCOUNTS, MANGALORE.

A sum of Rs. 142-10-0 was drawn on Vr 1/4/48 and paid to the Secretary as Travelling allowance for attending Madras Board ~~mee~~ meeting on 9-3-1948 at Madras. The detailed Travelling allowance bill, as to how the amount was arrived at, was not forthcoming. It is not known how the amount was drawn on such a bill . The bill may be produced and the irregularity guarded against in future.

CERTIFIED TRUE EXTRACT.

Secretary.
DSS&A Board, Mangalore,
D/25-8-1950.

AUDIT REPORT ON THE ACCOUNTS OF THE DISTRICT SOLDIERS SAILERS AND AIRMEN'S BOARD SOUTH KANARA DISTRICT FOR THE YEAR 1949-50.

--oo--

Name of Auditor: Sri.T.Krishna Sheety,
District Inspector of Local Fund Accounts.

Time taken for audit: 23-6-1950.

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The office of President was held by S.R.Kaiwar Esq.,I.C.S.from 1-4-49 to 30-5-49 and by Janab Syed Ahmed Saheb Bahadur B.Sc.(non) from 31-5-49 to 31-3-50

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(ii) Travelling allowance bill for Rs. 35-1-0:--The detailed travelling allowance bill for Rs. 35-1-0 and the stamped acknowledgment of the payee still remained to be produced.

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P.T.C. DETAILED TRAVELLINGA ALLOWANCE BILL WANTING:

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(5)

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(b)A sum of Rs.180/-was sanctioned by the Indian Red Cross Society ,New Delhi,as medical case grant to one C.P.Chandrasekharan.The amount was disbursed to the party and his acquittance was sent to the Secretary Madras Provincial Sailors Soldiers and Airmen's Board,but the acknowledgment of the Provincial Secretary for the receipt of the payees acquittance was not produced.

6. The result of audit may be considered satisfactory.

7 The gross receipts and charges for the year were Rs.2,547-10-0 and Rs.2,520-9-0 respectively

8. Four objections involving a sum of Rs.804-1-0 were pending settlement at the close of audit as detailed below vide paragraphs 3 to 5 above.

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Total	4.	804-1-0

R.Gopala Ayyangar,

Assistant Examiner of Local Fund Accou
Western Circle,Salem.

Forwarded to the Collector and President of the District Soldiers,Sailors and Airmen's Board South Kanara District. Mangalore (in duplicate)

Copy to the Secretary,Provincial Sailors,Soldiers,and Airmen's Board,Madras.

/True copy /

EXAMINER'S OFFICE
MOUNT ROAD MADRAS-2
ns/11-7

N. Jayaramachandran
Superintendent
8/12/49

(11)

L.Dis. 1709/50

Office of the Dt. Sailors' Soldiers' & Airmens' Board, South Kanara, Mangalore, Dated 25-8-1950.

To:- The Dt. Inspector Local Fund Accounts,
Mangalore.

S i r,

sub:- AUDIT REPORT ON THE ACCOUNTS OF DSS&A BOARD, SOUTH KANARA, FOR THE YEAR 1949-50- QUERRIES ANSWERED.

Ref:- Your L.F.No. 3467 Dated 14-7-50.

The querries have been answred as below:-

3. a(1) Secretary, MSS&A Board has been addressed in the matter and the reply is awaited.

(ii) Travelling allowance bill in respect of Rs.35/1/- submitted by Ex-Secretary, DSS&A Board, S.Kanara, to Sub-Regional Employment Exchange, for countersignature by the Sub Regional Employment Officer who being the Controlling Officer in this case, has already been received(copy enclosed) There is no other Travelling bill available in this connection.

As regards the stamped receipt for Rs.35/-1- , it has been replied by the Sub Regional Employment Officer, Calicut, that no stamped receipt was called for.

(b) Secretary, M.S.S.&.A. Board, has been addressed in the matter and a reply is awaited.

4. Instructions in this connection from the Secretary, MSS&A Bo.. Madras, were only received on 15-5-50 V I D E his Rc.5505/49C dated 5-5-50. This will be carried out properly during every Quarterly Meeting in future. All pending cases have been entered in the ledger and brought up to date.

5. (a) Letter No. 3753/49-C dated 13-2-50(copy enclosed) from Secretary MSS&A Board, addressed to this office referes in the matter. It may be seen from this letter that out of the sum of Rs.300/- remitted back to MPSS&A Board, Madras, by this office, Rs.100/- was subsequently received back at this office for disbursement to Miss Roza Menezes and the balance of Rs.200/- was remitted back to the Indian Red Cross Society, New Delhi by MPSS&A Board. If this acknowledgement is not sufficient MSS&A Board will be addressed in the matter.

(b) Payee's stamped receipt has been acknowledged by the Secretary, MSS&A Board V I D E his No. Rc. 19/50 dated 20-6-50 addressed to Secretary General, Indian Red Cross Society with copy to this office. (copy enclosed herein for ready reference)

Secretary.
25-8-1950.

Enc:- 3
DSN.

Copy to:- (1) Secreatry,
MSS&A Board.

(2) Superintendent,
Office of the Examiner of Local Fund Accounts,
Mount Road, Madras 6.

(13)

TRUE EXTRACT OFLETTER NO. A1/4047/50 dated 1-3-50 RECEIVED AT THIS OFFICE FROM THE SUB REGIONALX EMPLOYMENT EXCHANGE, CALICUT.

" The Ex-Secretary, had submitted his T.A. claim to this office for countersignature, the Sub-Regional Employment Officer being the Controlling Officer in this Case, under his No. 3959-47-1 dated 20/10/47 (COPY ATTACHED FOR READY REFERENCE)

The T.A. Claim was returned to the Ex-Secretary after the ~~Kunk~~ Controlling Officer's signature under~~xkkk~~ this office No. B/7/47 dated 28-10-47. No stamped receipt was called for and there is no trace o having received the same in this office."

(SD)
SREO, Calicut.

To:- The Manager,
Sub Regional Exchange, CALICUT.

Travelling allowance bill of Sri. G.S. Paul, Secretary, DSS&A Boar South Kanara, Mangalore.

For attending the Advisory Committee Meetings Calicut on 15-10-47 is submitted herewith for favour of countersignature and return.

PARTICULARS.

Started from Mangalore Rly stn on 14-10-47 at 6.30 A.M.
Reached Calicut on 14-10-47 at 12.45 P.M.
Halt at Calicut on 15-10-47.
Left Calicut Station on 16-10-47 at 13-30 p.m.
Reached Mangalore Rly Stn. on 16-10-47 at 1940 p.m.

SD. G.S. Paul.
Secretary, 20-10-47.

(2) COPY OF LETTER NO. 3753/49-C dated 13-2-1950 from Madras State SAILORS' SOLDIERS' & AIRMENS' BOARD, ADDRESSED TO THIS OFFICE WITH COPY TO THE INDIAN RED CROSS SOCIETY.

BY REGD POST.

Sub:- Medical After Care- Relief in respect of Ex.No.5949 Stwd P.P. Menezes(deceased)

Ref:- (1) Letter No. 2770/49 dated 20 -12-49 from the Secretary, DSS&A Board, South Kanara.
(2) Letter No. 1177/MACF dated 4-2-50 from the Indian Red Cross Society, New Delhi.

A copy of the 2nd letter cited above is communicated to the Secretary, D.S.S.&.A. Board, S.Kanara for immediate and necessary action and payment of Rs. 100/- to Miss Rosa Menezes, for which a cheque is enclosed.

The receipt of the cheque should be acknowledged in a machine numbered receipt. The stamped receipt for Rs.~~000~~ 100/- should be furnished after payment, so that the same may be forwarded to the Indian Red Cross Society, at an early date.

(sd) P.K. Pushparaj.
S e c r e t a r y.

Enc:-2

The Secretary, D.S.S.&.A. Board, S.Kanara
Copy to Indian Red Cross Society, New Delhi. A cheque for Rs.200/- being the balance of the amount is herewith enclosed. The receipt for Rs.~~XXXXX~~ 100/- for the payment made to Miss Rosa Menezes will be sent on receipt from the Secretary.

Enc:- Cheque for Rs. 200/-

Secretary
Ex-Sailors', Soldiers And Airmen's Board
South Kanara Mangalore
25/8/80

(15)

COPY OF LETTER NO. RC. 19/50- C dated 20-6-50 from Secretary, MSS&A Board, addressed to the Secretary General, Indian Red Cross Society, New Delhi with copy to this office.

S i r,

sub:- Medical After Care.- Relief eEx.No. Ind/15703 Chandra Shekaran- completion report- forwarding of-present stage reported.

Ref:- Your Letter No. 1844/MACF dated 12-6-50.

I beg to inform you that the grantee's stamped receipt for Rs.180/- has been duly received in this Board. As the utilisation report and Medical Officer's report as to the health condition of the grantee at the expiry of the grant were not received in the proper form, the Secretary of the D.S.S.&.A. Board, has been reminded in the matter. He has reminded the District Medical Officer in this regrad. The stamped receipt and completion report will be forwarded to you as soon as possible.

Yours faithfully,
(sd) P.K. Pushparaj
Secretary.

14

Secretary
Ex. Sailors', Soldiers And Airmen's Boar
South Kanara, Mangalore
25/8/50

DEPARTMENT/OFFICE.

Draft Letter / Memorandum / Telegram

File No.

Serial No.

1. Date of despatch

2. List of enclosures

No. Dated

L No. 3255/50.

Subj:- Audit Report - 933 & 88 S. Kanara - for 49-50 - Reply to certain objections - Instructions - Issued.

Ref:- Letter No. 1907/50 of 25-8-50 from the Secy. 933 & 88 S. Kanara

---

P.5 Cy.

With reference to para 1 of his above letter (Para 3 (1) of the Audit Report 49-50) the Secy. is informed that the authority for the rates is not readily available and that this T.A Bill relates to this State Board which was duly audited by the Examiner of L.F accounts who raised no objection in the relative Audit Not The Secy. may inform this fact to the Auditors.

P. IX P.5 Cy.

1-9/50.

At

As regards para 2 of his letter an extract of the relevant portion of the T.A Bill bks. 1950/10/- is forwarded herewith. This bill also was audited by the Examiner of L.F. accounts.

original in (2) enclosed in duplicate.

Regarding the objections pointed out in para 5-(a) of the Audit Report a copy this Board's letter No. Roc. 375-3/49-C of 12-11-49 is enclosed. He may produce this for the Auditors perusal.

P. 2 Cy.

enclosed to the mail

DESPATCHED 12-OCT-1950

Encls. 2

To The Secy.

O/C 7/10 Secy.

988 & 88 Shri S. Kanara Mangalore.

1/27/9 11/8 29.9.52

S. 4 (hand).

Re. 3255/50-B.

Sub: Audit Report - D&S&AB - S Kanara for 49-50 -

Ref:- L.F. No. 3468 dy 14-7-50 from the Asst Examiner of A/cs
L.F A/c, W. Circle, Salem.

P.1

The above audit report may be seen. The Secretary, D&S & AB S. K may be asked to rectify the defects pointed out in the above report and submit his explys to the Auditor at an early date.

Draft memo is submitted for approval

Not appd.
Mr
1.8.50.

1/
23/7. Mr
25-7-50

What about paras 5 (a) & 5(b)? The Asstt of this Office should answer these defects & the receipts ought not simply to himself. It is the point in asking the D&S & B about these omissions on your part.

(M.R.)
28.7.50

B. 5 (a) & (b)

Pl. send duplicate receipts.

Mr.
4/8/50.

C. (taken from Recon & is put up below)

HAR. 5/8

Pl. see file No. 3753/49-C and see whether the cheque for Rs. 300/- received back from D&S&AB Mangalore was acknowledged in Receipts case and also see whether an acknowledgment has been issued for the receipt of equivalent towards the disbursement of M.A.C. grant to one S. P. Chandrasekharan (file 1460/50) ~~The Case of Messrs. also~~ ~~The above two cases were not acknowledged previously by the~~ They have to be issued now.

Re. P.2 of audit report

19/50.

[Illegible 4-C.]

File 19/50 has been called on 31/7. Hence this may lie till 9-8-1950 or till its return from Secy, Whichever earlier

Received back on 9/8/50 1/8/50.

Mr 3/8

HAR. 5/8

Mr 5/8/50.

Re. Para 5 (a) of Audit Report at P. 2 C. The receipt of cheque for Rs. 300/- from the Secy. 933 AB S. Kanara has been acknowledged in this Board's letter No. 3753/49. C dt 12.11.49 (A) P. 17.

The Secy's reply to the Audit Report at P. 18 may pl. be seen || P. 11 C

Re. reply to para 3 a (i) The letter referred to by the Secy. is at P. 5 C.

In the o/c of the T.A Bill it has been mentioned that the claim was preferred w.r. to G.O. No. 2032 Pub (war) dt 21.7.43 as amended by Govt. memo. 57653/43 dt 17.11.49. As per the above G.O the members of soldiers Bdr are treated as IV grade officers. The rate of D.A & T.A etc. are at P. 56 (B) (The rates have since been increased by 50%. vide this Dt memo to Rs. 6/- only.

(D) (B) Pages 39 & 79 of (B)

Re. Para 3(b) The letter referred to by the Secy is at P. 5. of (Para 2). [Para 2(b) of Audit Report]

The extract of the T.A Bill may be forwarded to the Secy.

Yes; may be forwarded.

Re. Para 5 (a) The receipt of cheque for Rs. 300/- has already been acknowledged in this Board's letter No. 3753/49. C dt 12.11.49. This may be pointed out to the Secy. and he may be asked to produce it for Audit's perusal.

|| (A) P. 17

Copy of (A) p 17 to be sent now.

Put up to He for noting favour on "X"

b/ 21/9

Regarding para 5 (b) of Audit Report — Objection has been cleared by DSS AB.

22/9.

Para 5(a). Pl. send Copy of (A). p. 17

Para 2 (b) extract of T.A. Bill.

Para 3 (a) (i) — To inform that the authority for the rates are not readily available; that this T.A. Bill relates to State Bd. and the bills were audited by the Exr. of L.F. Accounts and no objection has been raised in the relative Audit Note.

L Dis draft to be put up on the above lines.

Mr. 24.9.50. A L Dis draft memo is put up.

27/9 Mr 29.9.50. W